

For Nonresidents

Attach to your return

Name(s) as shown on Form 140NR		Your social security number			
		Spouse's social security number			
Adjustment to Medical and Dental Expenses	1 Medical and dental expenses	1			
	2 Medical expenses allowed and claimed on your federal Form 1040, Schedule A	2			
	3 Subtract line 2 from line 1			3	
Adjustment to Gambling Losses	4 Wagering losses deducted on federal Form 1040, Schedule A	4			
	5 Total gambling winnings included in your federal adjusted gross income	5			
	6 Authorized Arizona lottery subtraction from Form 140NR, page 2, line D27	6			
	7 Maximum allowable gambling loss deduction. <i>Subtract line 6 from line 5</i>	7			
	8 If line 7 is less than line 4, subtract line 7 from line 4; otherwise enter zero.....			8	
Adjustment to Property Taxes	9 If you are claiming the credit for property taxes paid by a qualified defense contractor, enter the amount of property taxes included on federal Form 1040, Schedule A for which a credit was claimed			9	
	10 Add the amounts on lines 8 and 9			10	
Adjusted Itemized Deductions	11 Total federal itemized deductions allowed from federal Form 1040, Schedule A	11			
	12 Enter line 3 above	12			
	13 Add lines 11 and 12	13			
	14 Enter line 10 above	14			
	15 Adjusted itemized deductions. <i>Subtract line 14 from line 13</i>	15			
	16 Enter your Arizona percentage from Form 140NR, page 2, line B17	16		%	
	17 Arizona itemized deductions. Multiply line 15 by the percentage on line 16. <i>Enter the result here and on Form 140NR, line 23</i>			17	

NOTE: You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions.